



Pinellas Suncoast Fire & Rescue

304 FIRST STREET
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www.psfrd.org

FIRE CHIEF
SALVATORE A. D'ANGELO III

July 19, 2016

Board of Fire Commissioners
Pinellas Suncoast Fire & Rescue District
304 First Street
Indian Rocks Beach, FL 33785

Commissioners:

In accordance with FS 189.418, I herewith submit a tentative budget for FY 2016 – 2017. This tentative budget is balanced in both funds and presents an all-inclusive plan for the District's spending activities in the coming fiscal year.

Due to the marginal amount of developable land in the district, the Capital Projects Fund is forecast to generate only \$20k of estimated impact fee income. There are no planned capital acquisitions, in accordance with the ten year capital expenditure plan, so all earned revenues will flow to the Fund Balance reserves.

The General Fund revenue budget of \$4,902.6k is primarily comprised of non-advalorem tax, EMS funding per the Pinellas County authority and fire prevention inspection fees. General operating expenditures total \$4,902.6k. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted at 4.6% lower than last fiscal year. Personnel compensation and benefits reductions have resulted due to a post retirement younger work force. Normal recurring operating expenditures are expected due to a low inflationary factor.


On-going operating expenditure increases continue to keep the District's financial staff in a very cautious mode until income streams improve. However, having expressed this caution, there are truly some very positive signs that I would like to point out as well:

1. The conflict resolution outcome with Pinellas County will put the district on a firm footing to stave off continued EMS cost increases that were previously unfunded.
2. Financial and expense management controls were further strengthened during the year as process improvements were identified and implemented, augmenting the preservation of the District's assets.
3. The Commission is provided with standard monthly financial exception reporting which is in full compliance with GAAP, the investment policy and GASB regulations.

4. Although we have a much more aggressive goal, the unassigned fund reserve ratio is in fair condition at 22.1%.

Our commitment to serve the organization and community, providing a full service fire rescue operation, is performed by all with pride in selfless service.

Yours in Service,

A handwritten signature in blue ink, appearing to read "Salvatore D'Angelo, III". The signature is stylized and cursive, with a long horizontal stroke extending to the right.

Salvatore D'Angelo, III
Fire Chief



FY 2016 – 2017 Tentative Budget

July 19, 2016 Proposed Tentative Budget Public Hearing

Per FS 189.418 the proposed 2016-2017 fiscal year Tentative Budget is hereby submitted to the Board of Fire Commissioners for review during this special work session prior to formal adoption during the special budget hearing scheduled for September 19, 2016

Acknowledgements

Board of Fire Commissions

Joseph V. Bruni - Chairman

Laura T. Martin - Vice Chairman

David D. Gardella - Secretary Treasurer

Louis R. Snelling - Fire Commissioner

Lawrence G. Schear - Fire Commissioner

District Administration

Fire Chief

Salvatore D'Angelo, III

Assistant Chief of Emergency Operations

John Mortellite

Fire Marshal/Public Information Officer

Vacant

Finance Director

David Martin

Executive Assistant

Kimberly G. Fugate

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PINELLAS SUNCOAST FIRE & RESCUE DISTRICT (PSFRD)

BUDGET GUIDE

The budget document is prepared to provide the reader with financial, policy, organizational and operational information about the district's operating plan for a period referred to as Fiscal Year, and is mandated by Florida Statutes. The PSFRD's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2016 is referred to as "FY 2016 - 2017". The District's Board of Fire Commissioners is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The District cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the District's Board of Fire Commissioners to the District staff to spend money. The budget also contains an estimate of revenues to be received by the District during the same fiscal year time period. The legal authorization to collect revenues, such as property tax, assessments and fire prevention fees, is established by State Statutes and the District's Charter and is enacted by the District Board of Fire Commissioners by resolution. Also included in the budget is the estimate of monies remaining from prior fiscal periods, called Fund Balance, which can be appropriated in a current fiscal year. The District Charter and State law require that expenditures not exceed the combination of available Fund Balance and revenues. The District may borrow money for major capital projects, such as the purchase of land, equipment or the construction of buildings, but cannot borrow money for general operational expenditures of the District.

The budget may be amended in two ways: 1. An informal budget expenditure reallocation, approved by the Finance Director, that transfers dollars between budget category groups providing that total appropriations of the fund are not changed; and 2. A formal budget amendment that transfers dollars between adopted budget category groups or increases expenditures of a specific group or increases the spending level of a fund, as requested by the Fire Chief and approved by the Board of Fire Commissioners.

HOW THE BUDGET IS PREPARED AND ADOPTED

The budget development is a year round process and major responsibility that claims the full attention of the Fire Chief and Finance Director. The budget's principal aim is to deliver a straightforward account of government finances and a blueprint for the upcoming new fiscal year. Pertinent documentation and detailed expenditure analysis records are maintained to monitor spending activities on a year-over-year basis identifying one-time occurrences, bi-annual transactions and economic trends that aid in predicting future operational and capital requirements for the creation of an executable budget plan. Accuracy in budget expenditure forecasting is paramount in establishing sufficient revenue streams to fund all operating and capital expenditure strategies that represent the Fire Chief, Staff and Commission's best efforts at aligning our resources and priorities to uncompromisingly serve the communities we are sworn to protect.

The process moves through four basic stages: Preparation, Adoption, Execution and Review.

The Fire Chief, Assistant Chief and Finance Director prepare a draft budget for final review, modification and preparation in a formal budget category format for submission of a tentative new fiscal year budget to the Board of Fire Commissioners prior to the end of September during two public hearings to review their budget proposals and answer questions from the Commission. If necessary, changes to the budget are made and the Board of Fire Commissioners formally approves and adopts the new fiscal year's budget by resolution during the September public hearing. On September 30 of each year the existing fiscal year budget closes and the new fiscal year budget begins on October 1.

BUDGET and ACCOUNTING BASIS

Pinellas Suncoast Fire & Rescue District annual budgets are legally adopted for the General Fund and the Capital Projects Fund and are controlled on a fund level. Revenues and expenditures are recognized in the accounts and reported in the financial statements on the modified accrual basis of accounting. General revenues are recognized in the accounting period they become measurable rather than receipt of payment. Restricted revenues are recognized at the time payments are received. All expenditures for goods and/or services received are recognized at the time liabilities are incurred as opposed to the time of payment.

The Comprehensive Annual Financial Report (CAFR) shows the status of the district's finances on the basis of "generally accepted accounting principles (GAAP). In most cases this conforms to the manner in which the district prepares and manages its budget. Exceptions are as follows:

- a. The pension fund and compensated absences, liabilities that are expected to be liquidated with expendable financial resources, are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
- b. Capital outlay items are recorded as assets on a GAAP basis and as expenditures on a Budget basis.

BUDGET FORMAT

The presentation, or format, of the budget is key to what it ultimately communicates to the public. As with past years, the District has elected to use a budget category group format. Such a format provides resilient management spending controls focused on individual line item expenditures, efficient budget administration of specific category groups and ensures a high level of transparency through supporting line item details in financial statement presentations.

The annual budget is organized and presented on several different levels. First is a consolidation of the District's two Funds, followed by separate exhibits for each of the General Fund and Capital Projects Fund. Each presentation includes the proposed tentative budget for the next fiscal year, the current fiscal year adopted budget and the most recent current fiscal year ending projection. The Fund budget format presentation arrangement is: revenues, other sources of funds, expenditures, fund balance transfers and excess (deficiency) of revenues over (under) expenditures. Each presentation concludes with a presentation of the resulting affects upon the balance sheet Fund Balance.

PERSONNEL

The District has 45 full time positions consisting of 3 shifts of twelve Firefighter/EMT/Paramedics, one mechanic, one facility maintenance man, two Fire Safety Technicians and five administration personnel performing the duties of Fire Chief, Assistant Chief of Emergency Operations, Fire Marshal/PIO, Finance Director and Executive Assistant. The Board of Fire Commissioners consists of five elected officials, each representing a specific geographic location including Belleair Beach, Belleair Shores, Indian Rocks Beach, Indian Shores and unincorporated Pinellas County on the mainland south of the City of Largo.

FINANCIAL STRUCTURE

The basic building block of government finance and budgeting is the “Fund”. Each fund is independent of all others, and is created to account for the receipt and use of specific revenues.

Fund Description

The Pinellas Suncoast Fire & Rescue District utilizes a Fund structure as outlined in the accounting regulations that govern units of local government. A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with specific regulations, legal restrictions or limitations. Funds are divided into various types according to the legal restrictions imposed upon them by their uses. Governmental Funds are accounted for on a “spending” or current “financial flow” measurement focus. Accordingly, the budgeted Fund Balance provides an indicator of available, spendable, or appropriate resources. The Fund structure contained in the PSFRD fiscal year 2016 – 2017 budget, is as follows:

1. General Fund

The General Fund is the District’s largest Fund and includes all general sources of funds, such as fire assessment fees, EMS funding (County distributed) and inspection fees. Sources of funds may also include appropriations from a previous fiscal year (Fund Balance), proceeds from general insurance claims, federal and state grants, along with other small miscellaneous funding sources. The General Fund expenditures include expense category groups: Expense Reimbursements, Personnel Compensation, Personnel Benefits, Operating Expenses and Inter-Fund Transfers. Line item details are provided to support each respective category group to clarify specific operating costs.

2. Capital Projects Fund

The Capital Projects Fund is a “Special Fund” to account for impact fee revenues that are restricted by statute, for the purchase of apparatus, communication equipment and construction and/or expansion of fire stations necessitated by an increase in service demand for our mission of providing quality emergency services to the District’s residents, visitors and community commerce.

FINANCIAL MANAGEMENT POLICIES

Balanced Budget Policy

The Pinellas Suncoast Fire & Rescue District recognizes that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures which include personnel costs, operating expenses, capital expenditures and fund transfers will be fiscally balanced with revenues or income estimates that are reasonably achievable and normally projected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded through realized revenue excess over expenditures and/or formal budget amendment, presented to the Board of Fire Commissioners for adoption, to transfer an appropriate amount of fund balance as an "Other Source of Funding" to cover said additional expenditures.

Fund Balance Policy

Since the Pinellas Suncoast Fire & Rescue District is based in a barrier island community, it is imperative that the District maintain an adequate Fund Balance for emergency operational expenditures. Our goal, to fund operating expenditures in the event of a natural disaster, is to maintain the minimum Unassigned Fund Balance of operating expenditures of 17%, as recommended by the GFOA. With over 64% of the District's unallocated revenues as fixed non-advalorem tax based income, it is extremely difficult to build reserves during any economic situation including our current experience that is gradually improving. The FY 2016 – 2017 budget exceeds the recommended minimum Unassigned Fund Balance with a 22.1% ratio. This represents an increase from FY 2015 – 2016 due to a transfer of unassigned Fund Balance to the Capital Projects Fund in order to fulfill our Charter mandate to be the District's full-service fire rescue department, by re-opening Station 26 in Indian Shores in July 2015. Our efforts to secure an appropriate level of EMS funding from the County was only partially fulfilled, resulting in our taking further action to receive acceptable EMS funding by pursuing an alternative settlement without a need for legal intervention. As we conclude these endeavors, we will maintain sound fiscal management to preserve and attempt to build current reserves for replacement of two aging fire stations and building a new one in the Indian Shores area. Up until now, current reserve funds assignments were only sufficient for the replacement of rolling stock, with fully depreciated capital equipment being funded through normal operating expense outlays.

Debt Policy

Long term borrowing may not be used to finance current operations or normal maintenance in accordance with current statutory restrictions. PSFRD shall strive to maintain a high reliance on pay-as-you-go financing for capital improvements. PSFRD may borrow money, contract loans and issue bonds pursuant to the provisions of Florida Statutes, for capital improvements and acquisitions.

Investment Policy

The District has structured its investment objectives on the prudent man rule, designed to place the highest priority on the safety of principal and liquidity of funds. Optimization of investment returns is secondary to the safety and liquidity of principal. Surplus funds may be invested or reinvested in securities in accordance with FS 218.415(17): Local Government Surplus Funds Trust Fund; SEC registered money market funds with the highest credit quality rating; Interest-bearing time deposits or savings accounts in qualified public depositories (QPD); and Direct obligations of the U.S. Treasury. Internal controls have been established to prevent losses, fraud, employee error, misrepresentation by third parties, or imprudent actions by investment administrators.

FINANCIAL MANAGEMENT POLICIES (con't)

Significant Accounting Policies

The accounting policies of PSFRD conform to generally accepted accounting principles (GAAP) as applicable to governmental accounting. The following is a summary of the more significant policies:

a) Organization of Accounts

PSFRD organizes its accounts on the basis of Funds with account category groups. Each Fund is considered a separate accounting entity. The Funds are grouped into two types with account group categories as follows:

- General Fund – accounts for financial resources which are not required to be accounted for in another Fund.
 - i. Revenues
 - ii. Expenditures:
 - Expense Reimbursements
 - Personnel Services – Compensation
 - Personnel Services – Benefits
 - Operating Expenses
 - Inter-Fund Transfers
- Capital Projects Fund accounts for financial resources that are restricted to the acquisition of specific capital assets.
 - i. Revenues
 - ii. Expenditures:
 - Capital Outlay
 - Inter-Fund Transfers

a) Reserves Assigned, Unassigned and Restricted

Assigned reserve is that portion of the Fund Balance that has been set aside for the purpose of future designated expenditures (capital acquisitions). Unassigned reserve is that portion of the Fund Balance that is available for emergency measures or future use. Restricted reserves are legally segregated for a specific future use.

FY 2016 – 2017 TENTATIVE BUDGET

General Fund

Revenues

The FY 2016 – 2017 revenue budget consists of four primary sources of income: \$3,589.4k non-advalorem tax that is a fixed rate based assessment in accordance with the current charter, a Board of Fire Commissioners resolution and the annual District tax roll presented through the county appraiser's office; \$1,251.2k EMS funding contracted with the Pinellas County EMS authority; \$33.3k Plan & Inspection Fees; and \$14.1k estimated investment income.

A section of the revenue budget provides for an offset to expenditures incurred for the purpose of being refunded, such as the pass through State of Florida Education Supplement benefit for Firefighter/EMT/Paramedic personnel who have earned a higher education degree (Associate and Bachelor) paid monthly by PSFRD and refunded quarterly by the State.

Expenditures

Expenditures are grouped in five categories: Expense Reimbursements; Personnel Services; Personnel Benefits; Operating Expenses and transfers to the Capital Projects Fund. The operating expenditure budget consists of three primary category groups: \$2,748.0k personnel services compensation; \$1,488.5k personnel services benefits; and \$651.4k operating costs. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted 4.6% lower than last fiscal year. This is mostly due to the net impact of retirement personnel replacements at the lesser beginning salary step level, less the effects of an estimated 10% health care increase and an effective FRS increase of 1.8%. Normal recurring operating expenditures are running at approximately the same rate as the previous year.

Transfers to Capital Projects Fund

There is no requirement for a General Fund reserve transfer during FY 2016-2017.

Excess (Deficiency) of Revenues over (Under) Expenditures

This year's budget is presented at a break-even, resulting in no excess funding to increase accumulated reserves for future capital acquisitions. However, there does exist a number of factors that may materially change the outcome of the FY 2016 – 2017 budget. An example of these factors is a positive conclusion to the EMS Conflict Assessment. The possibility of any of the unknown factor outcomes could require a change in either funding or associated expenditures and therefore a need for a budget amendment.

Fund Balance Analysis

In accordance with Governmental Accounting Standards Board (GASB) regulation 54, the Fund Balance is defined as the difference between assets and liabilities reported in the government Fund. The Fund Balance is designated into five categories: Non-Spendable, Restricted, Committed, Assigned and Unassigned.

General Fund (con't)

The PSFRD General Fund budget employs two of the five categories: Assigned and Unassigned:

1. "Assigned Fund Balance" - includes spendable Fund Balance amounts established by management that are intended to be used for specific purposes that are neither considered restricted or committed. The allocation is for replacement of rolling stock which is projected to be approximately \$678.1k as of 09/30/17.
2. "Unassigned Fund Balance" - represents Fund Balance that has not been assigned to other Funds and has not been restricted, committed, or assigned to specific purposes within the General Fund. This is the portion that is available for appropriation which is projected to be approximately \$1,082.3k as of 09/30/17.

Unassigned Fund Balance as a % of Operating Expenditures

In February 2011, the Government Finance Officers Association's (GFOA) Executive Board recommended that governments adopt a formal Fund Balance policy that defines the appropriate level of Fund Balance reserves to mitigate risks and provide for revenue shortfalls. The recommended minimum reserve is no less than two months (17%) of regular General Fund operating revenues or regular General Fund operating expenditures.

The FY 2016 – 2017 proposed budget ratio of Unassigned Fund Balance to operating expenditures is projected to be 22.1%.

Capital Projects Fund Revenues

The FY 2016 – 2017 Budget consists of new District construction impact fee income estimated in the amount of \$20.0k consisting of trending new home building increases throughout the district.

Other Sources of Funds

There is no requirement for additional revenue sources or utilization of "Unassigned Restricted" Fund Balance during the fiscal year.

Expenditures

As a result of our fixed income barriers, planned expenditures had to be advanced one year. Therefore, no capital expenditures are planned for FY 2016-2017 in accordance with the 10 year capital expenditure plan.

Excess (Deficiency) of Revenues over (Under) Expenditures

With no expenditures planned during FY 2016 – 2017, all impact fee revenues generated will provide additional unassigned Restricted Fund Balance for future capital acquisition needs.

Fund Balance Analysis

In accordance with Governmental Accounting Standards Board (GASB) regulation 54, the Fund Balance is defined as the difference between assets and liabilities reported in the government Fund. The Fund Balance is designated into five categories: Non-Spendable, Restricted, Committed, Assigned and Unassigned.

Capital Projects Fund (con't)

The PSFRD Capital Projects Fund currently only needs the use of the Restricted category that is broken down into reserved and unreserved classifications for efficient recognition of depreciated capital assets:

1. "Restricted (Reserved) Fund Balance" - Restricted Fund Balance that has been earmarked for a specific asset purchase in accordance with Florida Statutes. Due to our source of funding restrictions, there is no current allocation for replacement of rolling stock and is projected to be \$646.1k as of 09/30/17.
2. "Restricted (Unreserved) Fund Balance" - Restricted Fund Balance that has not been earmarked for a specific asset purchase in accordance with Florida Statutes. The current unassigned allocation is projected to be approximately \$304.3k as of 09/30/17.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

FISCAL YEAR 2016-2017 CONSOLIDATED GOVERNMENTAL FUNDS TENTATIVE BUDGET

TENTATIVE BUDGET

| Ref | Account Category | General Fund | Capital Projects Fund | Governmental Funds Budget | | |
|---|--|--------------------|-----------------------|-------------------------------|-------------------------|---------------------|
| | | | | FY 2016-2017 Tentative Budget | FY 2015-2016 Projection | FY 2015-2016 Budget |
| REVENUES | | | | | | |
| 1. | FEMA Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. | Fire Assessment Fees | \$3,589,372 | \$0 | \$3,589,372 | \$3,634,008 | \$3,630,696 |
| 3. | EMS Funding | \$1,251,169 | \$0 | \$1,251,169 | \$1,240,756 | \$1,228,762 |
| 4. | Plan & Inspection Fees | \$29,690 | \$0 | \$29,690 | \$41,848 | \$65,925 |
| 5. | Special Event Protective Service | \$3,600 | \$0 | \$3,600 | \$3,600 | \$1,800 |
| 6. | Insurance/Equipment Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7. | Impact Fees | \$0 | \$20,000 | \$20,000 | \$221,425 | \$374,200 |
| 8. | Interest/Investment Income | \$14,056 | \$0 | \$14,056 | \$19,780 | \$7,738 |
| 10. | Miscellaneous Revenues | \$0 | \$0 | \$0 | \$480 | \$0 |
| 11. | Refunded Expenses (Partially Offset by "Expense Reimbursements") | \$14,730 | \$0 | \$14,730 | \$32,979 | \$23,088 |
| 12. | TOTAL REVENUES | \$4,902,617 | \$20,000 | \$4,922,617 | \$5,194,876 | \$5,332,209 |
| Other Sources of Funds: | | | | | | |
| 13A. | Unassigned Fund Balance | \$0 | \$0 | \$0 | \$180,695 | \$390,570 |
| 13B. | Inter-Fund Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14. | Total Sources of Funds | \$4,902,617 | \$20,000 | \$4,922,617 | \$5,375,572 | \$5,722,780 |
| EXPENDITURES | | | | | | |
| Public Safety - Fire and EMS: | | | | | | |
| 15. | Expense Reimbursements (Offset by "Refunded Expenses") | \$14,730 | \$0 | \$14,730 | \$31,926 | \$23,088 |
| 16. | Personnel Services - Compensation | \$2,747,964 | \$0 | \$2,747,964 | \$2,906,268 | \$2,904,569 |
| 17. | Personnel Services - Benefits | \$1,488,498 | \$0 | \$1,488,498 | \$1,398,113 | \$1,781,456 |
| 18. | Impact Fee Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | Operating Expenses | \$651,424 | \$0 | \$651,424 | \$817,839 | \$639,467 |
| 20. | Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL FUND EXPENDITURES | \$4,902,616 | \$0 | \$4,902,616 | \$5,154,147 | \$5,348,580 |
| 21. | Transfers To Other Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22. | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$20,000 | \$20,000 | \$221,425 | \$374,200 |
| FUND BALANCE BEGINNING OCTOBER 1 | | | | | | |
| 23. | Nonspendable Fund Balance | \$0 | | \$0 | \$0 | |
| 24. | Committed Fund Balance | \$0 | | \$0 | \$0 | |
| 25. | Assigned Fund Balance | \$678,125 | | \$678,125 | \$957,995 | |
| 26. | Unassigned Fund Balance | \$1,082,257 | | \$1,082,257 | \$1,263,481 | |
| 27. | Restricted Fund Balance | \$0 | \$930,420 | \$930,420 | \$487,249 | |
| 28. | TOTAL FUND BALANCE BEGINNING OCT. 1 | \$1,760,382 | \$930,420 | \$2,690,802 | \$2,708,725 | |
| TOTAL FUND BALANCE ENDING SEPT. 30 | | | | | | |
| 29. | Nonspendable Fund Balance | \$0 | \$0 | \$0 | \$0 | |
| 30. | Committed Fund Balance | \$0 | \$0 | \$0 | \$0 | |
| 31. | Assigned Fund Balance | \$678,125 | \$0 | \$678,125 | \$957,995 | |
| 32. | Unassigned Fund Balance | \$1,082,257 | \$0 | \$1,082,257 | \$1,082,786 | |
| 33. | Restricted Fund Balance | \$0 | \$950,420 | \$950,420 | \$708,674 | |
| 34. | TOTAL FUND BALANCE ENDING SEPT. 30 | \$1,760,382 | \$950,420 | \$2,710,802 | \$2,749,455 | |
| 35. | Unassigned Fund Balance As a % of General Fund Expenditures | | | | | 22.1% |

PINELLAS SUNCOAST FIRE & RESCUE

FY 2016-2017 BUDGET WORKBOOK

GENERAL FUND

| | FY 2015 - 2016 | | FY 2016-2017 | Budget Inc/ (Dec) |
|----------------------------------|-----------------------|--------------------|--------------------|-------------------|
| | Projection (06/30/16) | AMENDED Budget | Tentative Budget | Amount |
| Revenues: | | | | |
| Advalorem Income | \$0 | \$0 | \$0 | \$0 |
| Grants | \$0 | \$0 | \$0 | \$0 |
| FEMA Proceeds | \$0 | \$0 | \$0 | \$0 |
| Fire Assessment Fee | \$3,634,008 | \$3,630,696 | \$3,589,372 | (\$41,324) |
| EMS Funding | \$1,240,756 | \$1,228,762 | \$1,251,169 | \$22,407 |
| Plan & Inspection Fees | \$41,848 | \$65,925 | \$29,690 | (\$36,235) |
| Special Event Protective Service | \$3,600 | \$1,800 | \$3,600 | \$1,800 |
| Insurance/Equipment Proceeds | \$0 | \$0 | \$0 | \$0 |
| Interest/Investment Income | \$19,780 | \$7,738 | \$14,056 | \$6,318 |
| Miscellaneous Revenues | \$480 | \$0 | \$0 | \$0 |
| Refunded Expenses | \$32,979 | \$23,088 | \$14,730 | (\$8,358) |
| Total Revenues | \$4,973,451 | \$4,958,009 | \$4,902,617 | (\$55,392) |

Other Sources of Funds:

| | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| Unassigned Fund Balance | \$180,695 | \$390,570 | \$0 | (\$390,570) |
| Capital Projects Fund | \$0 | \$0 | \$0 | (\$0) |
| Total Sources of Funds | \$5,154,147 | \$5,348,580 | \$4,902,617 | (\$445,963) |

Expenditures:

| | | | | |
|------------------------|----------|----------|----------|-----------|
| Expense Reimbursements | \$31,926 | \$23,088 | \$14,730 | (\$8,358) |
|------------------------|----------|----------|----------|-----------|

Operating Expenditures

| | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services - Compensation | \$2,906,268 | \$2,904,569 | \$2,747,964 | (\$156,605) |
| Personnel Services - Benefits | \$1,398,113 | \$1,781,456 | \$1,488,498 | (\$292,958) |
| General Operating Expenses | \$817,839 | \$639,467 | \$651,424 | \$11,957 |
| Total Operating Expenditures | \$5,122,220 | \$5,325,492 | \$4,887,886 | (\$437,606) |

Total Operational Expenditures

| | | | |
|--------------------|--------------------|--------------------|--------------------|
| \$5,154,147 | \$5,348,580 | \$4,902,616 | (\$445,964) |
|--------------------|--------------------|--------------------|--------------------|

Transfers to Capital Projects Fund

| | | | |
|-----|-----|-----|-----|
| \$0 | \$0 | \$0 | \$0 |
|-----|-----|-----|-----|

Total Transfers & Operational Expenditures

| | | | |
|--------------------|--------------------|--------------------|--------------------|
| \$5,154,147 | \$5,348,580 | \$4,902,616 | (\$445,964) |
|--------------------|--------------------|--------------------|--------------------|

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

| | | | |
|------------|--------------|------------|------------|
| \$0 | (\$0) | \$0 | \$0 |
|------------|--------------|------------|------------|

FUND BALANCE BEGINNING OCTOBER 1

| | | | |
|--|--------------------|--------------------|--------------------|
| Assigned Fund Balance | \$957,995 | \$971,045 | \$678,125 |
| Unassigned Fund Balance | \$1,263,481 | \$1,205,109 | \$1,082,257 |
| TOTAL FUND BALANCE BEGINNING OCT. 1 | \$2,221,476 | \$2,176,154 | \$1,760,382 |

FY CHANGES WITHIN FUND BALANCES

| | | | |
|---|-----|-------------|-----|
| Fiscal Year Provision for Apparatus Reserves | \$0 | \$0 | \$0 |
| Reserve Reversals for Disposals & Adjustments | \$0 | (\$178,584) | \$0 |

FY FUND BALANCE CHANGES

| | | | |
|--|--------------------|--------------------|------------|
| Excess/Deficiency Revenues Over Expenditures | (\$180,695) | (\$390,570) | \$0 |
| Fund Transfers to Capital Projects Fund | \$0 | \$0 | \$0 |
| General Fund Source of Funding | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | (\$180,695) | (\$390,570) | \$0 |

FUND BALANCE ENDING

| | | | |
|----------------------------|--------------------|--------------------|--------------------|
| Assigned Fund Balance | \$957,995 | \$792,461 | \$678,125 |
| Unassigned Fund Balance | \$1,082,786 | \$993,123 | \$1,082,257 |
| FUND BALANCE ENDING | \$2,040,781 | \$1,785,584 | \$1,760,382 |

Unassigned Fund Balance As a % of General Fund Expenditures

21.1% 18.6% 22.1%

Pinellas Suncoast Fire Rescue District
FY 2016 - 2017 General Fund Tentative Budget
Line Item Detail

| Account No. | Account Name | FY 15/16 Line Item Projection | FY 16/17 Line Item Budget |
|----------------------|--|-------------------------------------|---------------------------------|
| <i>INCOME</i> | | | |
| 411000 | Ad Valorem Income | \$0 | \$0 |
| 421100 | Grants | | |
| 421101 | Federal Grant - | \$0 | \$0 |
| 421201 | State Grant - | \$0 | \$0 |
| 434000 | FEMA Income | | |
| 434101 | Federal Portion | \$0 | \$0 |
| 434201 | State Portion | \$0 | \$0 |
| 442200 | Public Safety Income | | |
| 442201 | Fire Assessment Fee | \$3,634,008 | \$3,589,372 |
| 442205 | EMS Funding | \$1,229,306 | \$1,251,169 |
| 442206 | EMS Instructor Reimbursement | \$11,451 | \$0 |
| 442300 | Plan & Inspection Fees | | |
| 442301 | Annual Inspections | \$25,590 | \$27,000 |
| 442302 | Re-Inspections | \$3,739 | \$2,600 |
| 442303 | Plan Review | \$11,006 | \$0 |
| 442304 | Cert. Of Occupancy | \$0 | \$0 |
| 442305 | Code Compliance | \$0 | \$0 |
| 442306 | Fire Protection Installation | \$25 | \$0 |
| 442307 | Motor Fuel & LP Tank Install | \$0 | \$0 |
| 442308 | Special Events | \$60 | \$90 |
| 442350 | Late Payment Penalties | \$1,428 | \$0 |
| 442400 | Special Event Protective Service | | |
| 442401 | Community Event - Beauty & The Beach | \$2,350 | \$0 |
| 442402 | Community Event - Biggest Beach Party Ever | \$0 | \$2,350 |
| 442403 | Community Event - | \$1,250 | \$1,250 |
| 442404 | Community Event - | \$0 | \$0 |
| 442405 | Community Event - | \$0 | \$0 |
| 455000 | Insurance Proceeds | | |
| 455100 | Vehicle Accidents | \$0 | \$0 |
| 458000 | Equipment Proceeds | | |
| 458101 | Building Equipment | \$0 | \$0 |
| 458201 | Vehicle Equipment | \$0 | \$0 |
| 458202 | Misc. Equipment | \$0 | \$0 |
| 458301 | Protective Gear Equipment | \$0 | \$0 |
| 461000 | Interest Income | | |
| 461001 | Misc. Vendor Interest | \$123 | \$0 |
| 461002 | Bank Account Interest | \$366 | \$385 |
| 461003 | NSF Check Charges | \$0 | \$0 |
| 461004 | Past Due Interest | \$328 | \$0 |
| 461005 | Delinquent Tax Assess. Interest | \$2,074 | \$0 |
| 462000 | Investment Interest | | |
| 462003 | Florida SAFE | \$10,731 | \$6,668 |
| 462004 | Seaside Trust - Money Market | \$6,157 | \$7,003 |
| 469100 | Miscellaneous Revenues | | |
| 469101 | Contributions & Donations | \$65 | \$0 |
| 469102 | Miscellaneous Income | \$0 | \$0 |
| 469103 | Discounts | \$0 | \$0 |
| 469104 | Public Records Request | \$415 | \$0 |

Pinellas Suncoast Fire Rescue District
FY 2016 - 2017 General Fund Tentative Budget
Line Item Detail

| Account No. | Account Name | FY 16/16 Line Item Projection | FY 16/17 Line Item Budget |
|-----------------------|--------------------------------|-------------------------------------|---------------------------------|
| 499900 | Refunded Expenses | | |
| 499901 | OPEB - Health Insurance | \$22,849 | \$6,293 |
| 499902 | OPEB - Life Insurance | \$351 | \$443 |
| 499903 | OPEB - Physicals | \$0 | \$0 |
| 499904 | OPEB - Dental & Vision | \$0 | \$0 |
| 499905 | OPEB - Miscellaneous | \$776 | \$1,634 |
| 499910 | Employee Wage Refunds | \$0 | \$0 |
| 499911 | Employee Expense Refunds | \$476 | \$0 |
| 499912 | Employee Education Supplement | \$7,410 | \$6,360 |
| 499913 | IRVFA Expense Refunds | \$0 | \$0 |
| 499914 | Vendor Refunds | \$1,116 | \$0 |
| 499920 | Report Copy Requests | \$0 | \$0 |
| Total Income | | \$4,973,451 | \$4,902,617 |
| <u>EXPENSE</u> | | | |
| 500000 | Expense Reimbursements | | |
| 500201 | OPEB - Health Insurance | \$22,849 | \$6,293 |
| 500202 | OPEB - Life Insurance | \$388 | \$443 |
| 500203 | OPEB - Physicals | \$0 | \$0 |
| 500204 | OPEB - Dental & Vision | \$0 | \$0 |
| 500205 | OPEB - Miscellaneous | \$776 | \$1,634 |
| 500210 | Employee Wage Refunds | \$0 | \$0 |
| 500211 | Employee Expense Refunds | \$283 | \$0 |
| 500212 | Employee Education Supplement | \$7,410 | \$6,360 |
| 500213 | IRVFA Expense Refunds | \$0 | \$0 |
| 500214 | Vendor Refunds | \$221 | \$0 |
| 622000 | Payroll Expenses | | |
| 622011 | Salary | \$2,691,644 | \$2,642,580 |
| 622121 | Relief Staffing | \$0 | \$0 |
| 622125 | Bonus | \$0 | \$0 |
| 622140 | FLSA and Overtime Pay | \$198,553 | \$81,300 |
| 622142 | Drivers Pay | \$12,030 | \$17,829 |
| 622143 | Acting Officer | \$4,041 | \$6,255 |
| 622144 | Uniform Allowance | \$0 | \$0 |
| 622126 | Bonus - Reserves | \$0 | \$0 |
| 622200 | Payroll Benefits | | |
| 622210 | Payroll Tax Expense / FICA | \$205,956 | \$210,706 |
| 622220 | Retirement - FRS | \$579,988 | \$584,097 |
| 622230 | Health Care | \$490,830 | \$545,646 |
| 622231 | AD&D Insurance | \$5,186 | \$4,282 |
| 622239 | Unemployment Compensation | \$0 | \$0 |
| 622240 | Workmans Compensation | \$116,153 | \$143,767 |
| 622310 | Advertising & Public Relations | \$1,249 | \$1,800 |
| 622320 | Books & Publications | \$0 | \$200 |
| 622330 | Communications | | |
| 622331 | Telephone | \$1,848 | \$2,200 |
| 622332 | Cell Phones | \$3,311 | \$4,250 |
| 622333 | Internet / Cable | \$3,747 | \$4,200 |
| 622340 | Dues & Subscriptions | \$4,697 | \$4,950 |
| 622350 | Education | | |
| 622354 | Association Conferences | \$570 | \$2,200 |
| 622355 | Continuing Education | \$17,527 | \$14,420 |
| 622356 | Certification | \$0 | \$90 |
| 622357 | Recertifications | \$0 | \$105 |
| 622358 | Training - Refresher Course | \$0 | \$0 |
| 622359 | Admin Continuing Education | \$948 | \$2,750 |

**Pinellas Suncoast Fire Rescue District
FY 2016 - 2017 General Fund Tentative Budget
Line Item Detail**

| Account No. | Account Name | FY 16/16 Line Item Projection | FY 16/17 Line Item Budget |
|-------------|--------------------------------|-------------------------------------|---------------------------------|
| 622360 | Election / Referendum | \$0 | \$0 |
| 622365 | Emergency Operation Center | | |
| 622365 | EOC - Other | \$282 | \$500 |
| 622366 | EOC Expenditures | \$35 | \$500 |
| 622370 | Facility Expense | | |
| 622371 | Grounds Maintenance | \$2,845 | \$6,500 |
| 622372 | Building Repairs & Main. | \$8,030 | \$14,445 |
| 622373 | Appliances <\$1,000 | \$260 | \$1,000 |
| 622374 | Furnishings <\$1,000 | \$763 | \$6,163 |
| 622375 | Furniture Rental | \$0 | \$1,000 |
| 622376 | Small Tools | \$100 | \$100 |
| 622377 | Janitorial Expense | \$2,777 | \$4,100 |
| 622378 | Utilities | \$3,945 | \$4,450 |
| 622379 | Power | \$15,897 | \$17,500 |
| 622380 | Equipment Repairs & Main. | \$3,052 | \$4,308 |
| 622381 | Equipment >\$1,000 | \$250 | \$14,700 |
| 622382 | Equipment <\$1,000 | \$1,476 | \$1,600 |
| 622383 | Facility Rent | \$1,258 | \$2,000 |
| 622400 | General Office Expense | | |
| 622401 | Bank Charges | \$537 | \$625 |
| 622402 | Office Supplies | \$3,332 | \$4,600 |
| 622403 | Office Furniture <\$1,000 | \$0 | \$250 |
| 622404 | Office Equipment <\$1,000 | \$37 | \$250 |
| 622405 | Office Equipment Rental | \$784 | \$1,600 |
| 622406 | Postage | \$319 | \$750 |
| 622408 | P/R Processing Charges | \$3,690 | \$3,600 |
| 622409 | Taxes & License | \$335 | \$350 |
| 622410 | HR Database | \$1,995 | \$2,195 |
| 622420 | Insurance Liability | | |
| 622421 | General Liability Package | \$34,513 | \$35,548 |
| 622422 | Auto Insurance | \$18,197 | \$18,743 |
| 622423 | Umbrella Liability | \$0 | \$0 |
| 622424 | Bond Insurance-Commissioner | \$370 | \$740 |
| 622425 | Disability Ins. - Professional | \$8,340 | \$8,340 |
| 622426 | Disability Ins. - Volunteers | \$0 | \$0 |
| 622450 | Interest Expense | | |
| 622451 | Apparatus Loans/Leases | \$1,436 | \$1,096 |
| 622452 | General Finance Charges | \$0 | \$0 |
| 622460 | Investment Expense | \$0 | \$0 |
| 622475 | Information Technology | | |
| 622476 | Computer H/W & Access. | \$17,417 | \$8,000 |
| 622477 | Computer Software | \$1,060 | \$800 |
| 622478 | IT Service, Repairs & Main. | \$20,233 | \$28,264 |
| 622479 | Web Site | \$899 | \$2,500 |
| 622480 | Miscellaneous Expense | \$0 | \$0 |
| 622490 | Professional Services | | |
| 622491 | Audit & Actuarial | \$17,980 | \$22,980 |
| 622492 | Legal | \$234,630 | \$25,000 |
| 622500 | Public Education | \$6,000 | \$6,000 |
| 622515 | Community Events | \$393 | \$500 |

**Pinellas Suncoast Fire Rescue District
FY 2016 - 2017 General Fund Tentative Budget
Line Item Detail**

| Account No. | Account Name | FY 15/16 Line Item Projection | FY 16/17 Line Item Budget |
|-------------|----------------------------------|-------------------------------------|---------------------------------|
| 622520 | Tax Roll | | |
| 622521 | Tax Roll Collections Expense | \$69,839 | \$69,360 |
| 622522 | Tax Roll Preparation | \$7,655 | \$8,000 |
| 622523 | Tax Roll Collection Discounts | \$124,057 | \$121,381 |
| 622524 | Fire Assessment Refunds | \$0 | \$0 |
| 622550 | Travel | | |
| 622551 | Travel - Commissioners | \$783 | \$1,000 |
| 622552 | Travel - Admin & Support | \$3,607 | \$4,700 |
| 622553 | Travel - General | \$19 | \$200 |
| 622554 | Travel - Training | \$1,013 | \$3,500 |
| 622570 | Para Medic Transport | \$0 | \$100 |
| 622610 | General Personnel Expense | | |
| 622611 | Physicals | \$20,591 | \$20,250 |
| 622612 | Protective Gear | \$20,749 | \$12,916 |
| 622613 | Protective Gear Maintenance | \$4,009 | \$3,000 |
| 622614 | Uniforms | \$14,200 | \$12,700 |
| 622615 | Uniform Repairs | \$78 | \$500 |
| 622616 | Fitness Program / Main. | \$0 | \$0 |
| 622617 | Training Supplies | \$0 | \$0 |
| 622618 | Background Check | \$120 | \$0 |
| 622620 | Shop Tools | | |
| 622621 | Hand Tools | \$96 | \$50 |
| 622622 | Power Tools | \$50 | \$50 |
| 622623 | Tools & Equip. Rental | \$0 | \$0 |
| 622624 | Shop Tools & Equip. R&M | \$0 | \$50 |
| 622630 | Equipment <\$1,000 | | |
| 622631 | Communication Equipment <\$1,000 | \$712 | \$500 |
| 622632 | EMS Equipment <\$1,000 | \$0 | \$0 |
| 622633 | Fire Equipment <\$1,000 | \$375 | \$250 |
| 622634 | Training Equipment <\$1,000 | \$999 | \$200 |
| 622635 | Fitness Equipment <\$1,000 | \$0 | \$0 |
| 622640 | Equipment >\$1,000 | | |
| 622641 | Communication Equipment >\$1,000 | \$0 | \$0 |
| 622642 | EMS Equipment >\$1,000 | \$0 | \$0 |
| 622643 | Fire Equipment >\$1,000 | \$0 | \$0 |
| 622644 | Training Equipment >\$1,000 | \$0 | \$0 |
| 622645 | Fitness Equipment >\$1,000 | \$0 | \$0 |
| 622649 | Equipment Loan Principal | \$0 | \$0 |
| 622710 | Apparatus / Equipment Testing | \$4,352 | \$6,000 |
| 622720 | Apparatus Fuel & Lubricants | | |
| 622721 | Vehicle Gas & Diesel | \$25,823 | \$26,500 |
| 622722 | Bulk Fuel & Lubricants | \$615 | \$1,000 |
| 622725 | EMS License & Permits | \$0 | \$2,720 |

**Pinellas Suncoast Fire Rescue District
FY 2016 - 2017 General Fund Tentative Budget
Line Item Detail**

| Account No. | Account Name | FY 15/16 Line Item Projection | FY 16/17 Line Item Budget |
|---|--|--|--|
| 622730 | Apparatus Repairs | | |
| 622731 | Rolling Stock Parts & Supplies | \$19,344 | \$60,000 |
| 622733 | PS-100 - 2003 Ford Expedition - Fire Chief | \$246 | \$0 |
| 622734 | PS-500 - 2003 Ford Expedition - Deputy Chief | \$302 | \$0 |
| 622738 | DC-27 - 2003 Ford F250 P/U - District Chief | \$0 | \$0 |
| 622739 | M-27 - Rescue Boat - Marine | \$910 | \$0 |
| 622740 | P-27 - 2002 Pierce - Enforcer | \$6,016 | \$0 |
| 622741 | T-28 -2002 Pierce Dash 75' - Arial | \$14,610 | \$0 |
| 622742 | S-27 - 2001 Squad | \$6,064 | \$0 |
| 622744 | E-27 - 2010 Pierce Arrow XT - Pumper | \$6,577 | \$0 |
| 622746 | SR27 - Gator Utility Veh. - EMS | \$115 | \$0 |
| 622747 | PS-401 - 2013 Ford F150 - LST | \$1,597 | \$0 |
| 622748 | PS-402 - 2013 Ford F150 - LST | \$2,261 | \$0 |
| 622749 | PS-900 - 2013 Ford F250 - Mechanic | \$822 | \$0 |
| 622750 | PS-901 - 2013 Ford F150 - Maintenance | \$152 | \$0 |
| 622751 | DC-27 - 2013 Ford F250 - DC | \$147 | \$0 |
| 622752 | Pool - 2014 Ford Explorer | \$0 | \$0 |
| 622753 | PS-600 - 2014 F150 - Deputy Chief Ops | \$1,333 | \$0 |
| 622734 | PS-500 - 2015 Ford Expedition - Dep. Chief EMS | \$0 | \$0 |
| 622733 | PS-100 - 2015 Ford Expedition - Fire Chief | \$2,247 | \$0 |
| 622759 | Apparatus Repair - Shop Labor | \$340 | \$0 |
| 622760 | Equipment Repairs | | |
| 622761 | Commun. Equip.- Laptops | \$100 | \$500 |
| 622762 | Commun. Equip.- Radios | \$5,549 | \$5,800 |
| 622763 | EMS Equipment Repairs | \$0 | \$0 |
| 622764 | Fire Equipment Repairs | \$1,728 | \$1,135 |
| 622765 | Pager Repairs & Maintenance | \$272 | \$300 |
| 623000 | Grant Expense | | |
| 623101 | Federal Grant - | \$0 | \$0 |
| 623102 | Federal Grant - | \$0 | \$0 |
| 623103 | Federal Grant - | \$0 | \$0 |
| 623104 | Federal Grant - | \$0 | \$0 |
| 623201 | State Grant - | \$0 | \$0 |
| 623202 | State Grant - | \$0 | \$0 |
| 623203 | State Grant - | \$0 | \$0 |
| 623204 | State Grant - | \$0 | \$0 |
| 628000 | Gen. Rev Fund Trans. to Cap. Proj. Fund | \$0 | \$0 |
| Total Personnel & Operating Expenses | | \$5,154,147 | \$4,902,616 |
| Operating Revenues Over / Under Expenses | | (\$180,695) | \$0 |

**PINELLAS SUNCOAST FIRE & RESCUE
FY 2016-2017 BUDGET WORKBOOK
CAPITAL PROJECTS FUND**

| | FY 2015 - 2016 | | FY 2016-2017 |
|----------------------------|--------------------------|-------------------|---------------------|
| | Projection (06/30/16) | Adopted Budget | Tentative Budget |
| Revenues: | | | |
| Impact Fee Income | \$221,425 | \$374,200 | \$20,000 |
| Interest/Investment Income | \$0 | \$0 | \$0 |
| Total Revenues | \$221,425 | \$374,200 | \$20,000 |

| | | | |
|--------------------------------|------------------|------------------|-----------------|
| Other Sources of Funds: | | | |
| Unassigned Fund Balance | \$0 | \$0 | \$0 |
| General Fund | \$0 | \$0 | \$0 |
| Total Sources of Funds | \$221,425 | \$374,200 | \$20,000 |

| | | | |
|----------------------|-----|-----|-----|
| Expenditures: | | | |
| Investment Expense | \$0 | \$0 | \$0 |
| Impact Fee Expense | \$0 | \$0 | \$0 |

| | | | |
|-----------------------------------|------------|------------|------------|
| Capital Outlays: | | | |
| Capital - Administration Division | \$0 | \$0 | \$0 |
| Capital - Operations Division | \$0 | \$0 | \$0 |
| Capital - EMS Division | \$0 | \$0 | \$0 |
| Capital - Prevention Division | \$0 | \$0 | \$0 |
| Capital - Support Division | \$0 | \$0 | \$0 |
| Fund Transfers to General Fund | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$0 |

| | | | |
|--|------------------|------------------|-----------------|
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$221,425 | \$374,200 | \$20,000 |
|--|------------------|------------------|-----------------|

| | | | |
|--|------------------|------------------|------------------|
| FUND BALANCE BEGINNING OCTOBER 1 | | | |
| Restricted Fund Balance (Reserved) | \$366,285 | \$366,285 | \$646,155 |
| Restricted Fund Balance (Unreserved) | \$120,964 | \$120,964 | \$284,265 |
| TOTAL FUND BALANCE BEGINNING OCT. 1 | \$487,249 | \$487,249 | \$930,420 |

| | | | |
|---|-----|-----|-----|
| FY CHANGES WITHIN FUND BALANCES | | | |
| Fiscal Year Provision for Apparatus Reserves | \$0 | \$0 | \$0 |
| Reserve Reversals for Disposals & Adjustments | \$0 | \$0 | \$0 |

| | | | |
|--|------------------|------------------|-----------------|
| FY FUND BALANCE CHANGES | | | |
| Excess/Deficiency Revenues Over Expenditures | \$221,425 | \$374,200 | \$20,000 |
| | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | \$221,425 | \$374,200 | \$20,000 |

| | | | |
|--------------------------------------|------------------|------------------|------------------|
| FUND BALANCE ENDING | | | |
| Restricted Fund Balance (Reserved) | \$366,285 | \$366,285 | \$646,155 |
| Restricted Fund Balance (Unreserved) | \$342,389 | \$495,164 | \$304,265 |
| FUND BALANCE ENDING | \$708,674 | \$861,449 | \$950,420 |

APPENDIX

Table of Contents

- A. Frequently Asked Questions
- B. Pinellas Suncoast Fire & Rescue District Organization
- C. Organization Chart and Ten Year Personnel FTE Chart
- D. FY 2016 – 2017 General Fund Graphs
- E. Ten Year Capital Expenditure Plan
- F. District Map

FINANCE & BUDGET

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE DISTRICT BUDGET?

A: The budget is an annual financial plan for the Pinellas Suncoast Fire & Rescue District. It specifies the level of services to be provided in the coming year and the resources, including personnel, capital expenditures and operating expenses, needed to provide those services.

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: During the second fiscal quarter, the Finance Director collects historic data, major vendor cost increase estimates and information supplied by District staff, and presents it to the Deputy Chiefs who collectively prepare a draft budget for review with the Fire Chief for consideration of the spending levels recommended for the following fiscal year. Appropriate changes are made creating a proposed tentative budget for presentation to the Board of Fire Commissioners in two public hearings during July and/or August for citizen input and to adopt the final budget by Commissioner Resolution in a Special Budget Hearing in September. The new fiscal year commences October 1st.

Q: WHAT IS A FISCAL YEAR?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The PSFRD fiscal year, along with other Special Districts within the State of Florida, begins on October 1st and ends September 30th of each year.

Q: FROM WHERE DOES THE DISTRICT OBTAIN ITS REVENUES?

A: The District's primary revenue sources are a non-advalorem tax assessment for fire service and a millage based emergency medical service tax. The non-advalorem tax varies, depending on type of residential or commercial property and is based on voter referendum and Commission Resolution. The emergency medical service revenue is a portion of the District's EMS property tax allocated by the Pinellas County authorities who are statutorily responsible for the reimbursement of all medical services expenditures incurred by the District. Secondary sources of funding comes from fire prevention fees, investment income and new construction impact fees.

Q: HOW IS REVENUE USED BY THE DISTRICT?

A: Revenue is the source of funds used to pay for the District's operational and capital expenditures as specified in the District budget.

Q: WHAT IS A FUND?

A: A Fund is a separate accounting entity within the District that receives revenues from a particular source and expends them on specific activities.

Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM AND NON-AD VALOREM TAX?

A: Advalorem tax is based on the county appraiser's assessed taxable value of property multiplied by a pre-determined millage rate. Non-Advalorem is a fixed rate assessment tax based in accordance with the current charter, a Board of Fire Commissioners resolution and the annual District tax roll presented through the county appraiser's office.

Q: WHAT IS AN OPERATING BUDGET?

A: An operating budget is a fiscal year financial plan for expenditures, such as personnel compensation, operating costs such as utilities, supplies, insurance, fuel, etc. and capital acquisitions such as vehicles (staff & fire trucks), buildings and other essential full service fire rescue equipment.

Q: WHAT IS A LONG TERM CAPITAL EXPENDITURE PLAN?

A: All buildings (fire stations) and rolling stock (fire, EMS & staff vehicles) have an estimated life span. In order to uninterruptedly provide quality emergency services to all residents, visitors and travelers under our protection who may encounter natural or man-made disasters, and emergencies (such as medical, fire, vehicle, hazardous materials, boats and water), we must plan for the replacement of all equipment as it reaches the end of its useful life. The capital expenditure plan, reviewed and updated annually, provides a short and long term schedule (currently 10 years) for the replacement of all major assets requiring an annual reserve set-aside that provides the required replacement funding.

Q: WHAT IS A BUDGET APPROPRIATION?

A: A budget appropriation is a specific amount of money that has been approved by the Board of Fire Commissioners for use in a particular manner.

Q: WHAT IS A BUDGET AMENDMENT?

A: A budget amendment is a resolution adopted by the Board of Fire Commissioners that alters the adopted budget by appropriating additional monies to a particular Fund category group, decreasing appropriations from a particular Fund category group, transferring funds from one Fund to another, or transferring Fund Balance reserve.

Q: WHO ESTABLISHES THE RULES BY WHICH THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ADOPTS ITS ANNUAL BUDGET?

A: The annual budget adoption process is governed by both Florida State Statutes and the Pinellas Suncoast Fire & Rescue District Charter. The Board of Fire Commissioners has final decision making authority.

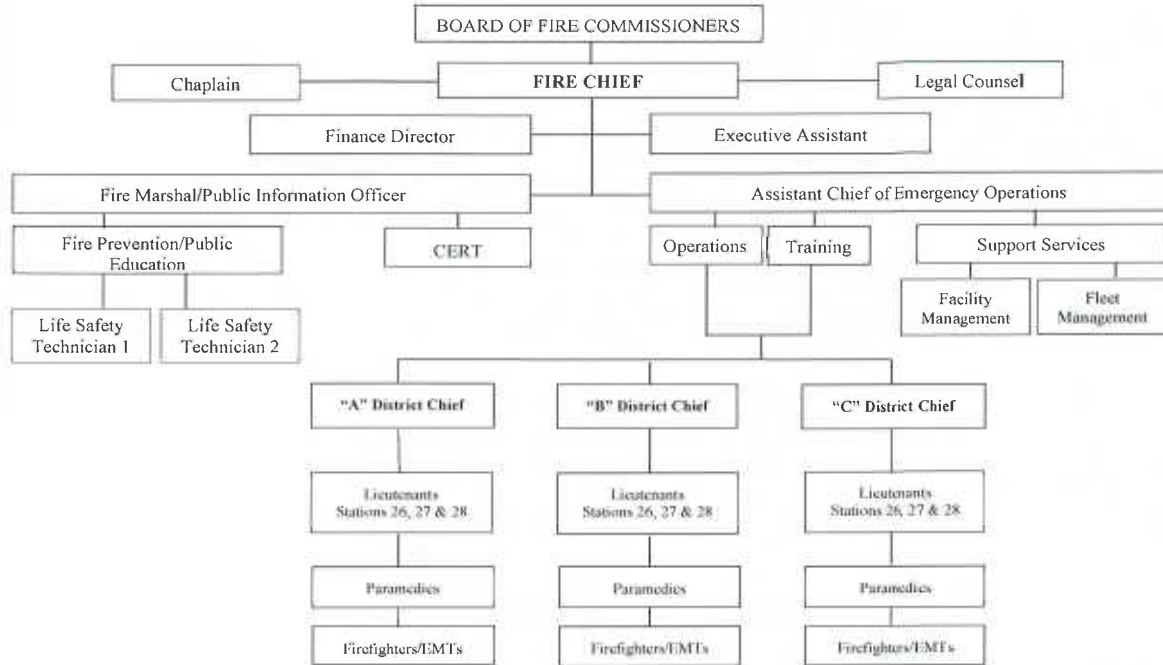
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?

A: The Fire Chief is both the Chief Executive and Chief Administrative Officer of the Pinellas Suncoast Fire & Rescue District. This individual is hired by and reports to the Board of Fire Commissioners.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ORGANIZATION

| | |
|---------------------|---|
| DATE INCORPORATED: | 1953 |
| FORM OF GOVERNMENT: | Political subdivision of the State of Florida Independent Special District |
| AREA: | Approximately 19 square miles |
| POPULATION: | 27,081 (50,000 Seasonal) |
| GOVERNING BODY: | Board of Fire Commissioners Five elected, four year term Commissioners: <ul style="list-style-type: none">➤ Representative Commissioner for each of the four barrier island cities➤ Two representative Commissioners from the mainland Oakhurst area of unincorporated Pinellas County. |
| ADMINISTRATION: | Fire Chief appointed by the Board of Fire Commissioners |
| SERVICES: | A full-service fire rescue community service to prevent and control damage, destruction or injury to people or property by fire, disaster, or other emergencies and to provide Advanced Life Support (ALS) as part of the Pinellas County Emergency Medical Services (EMS) system. |
| LOCATION: | PSFRD is located on the central west coast of Florida in Pinellas County. The operation consists of three fire stations. The headquarter station is located on First Street in Indian Rocks Beach with two secondary stations, one located on the mainland on 94 th Ave. in Seminole and the other on temporary assignment in one of the Town of Indian Shores city hall buildings located at 19305 Gulf Blvd. |

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
ORGANIZATIONAL STRUCTURE**



Full Time Equivalent Employees By Function

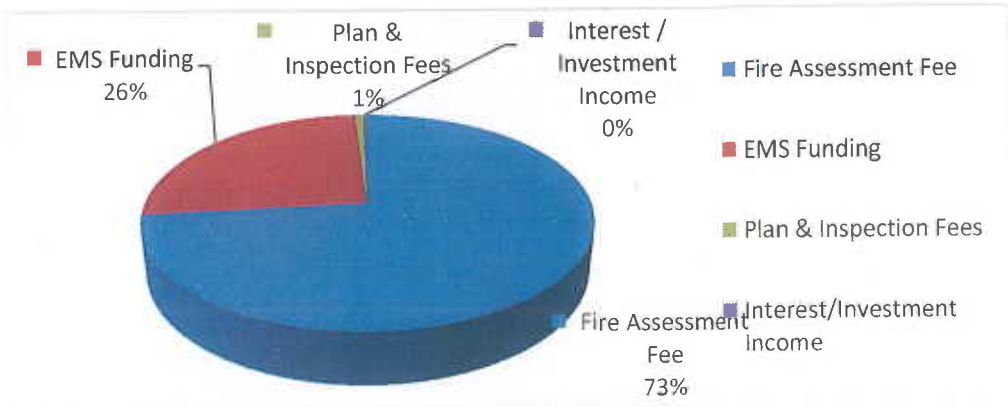
| <u>Function</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Firefighter/EMT | 16 | 16 | 16 | 13 | 13 | 13 | 12 | 14 | 12 | 16 |
| Firefighter/Paramedic | 19 | 19 | 19 | 17 | 17 | 17 | 15 | 15 | 15 | 18 |
| Administrative Staff | 8 | 8 | 8 | 6 | 6 | 6 | 8 | 8 | 8 | 8 |
| Mechanic & Maintenance | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Total | 45 | 45 | 45 | 38 | 38 | 38 | 37 | 39 | 37 | 44 |

Note:

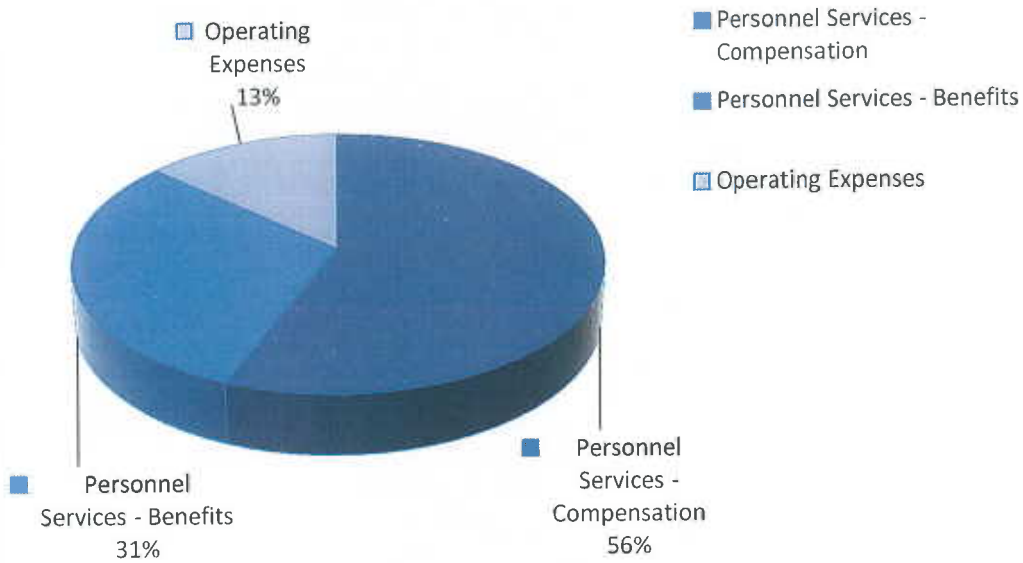
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

GENERAL FUND

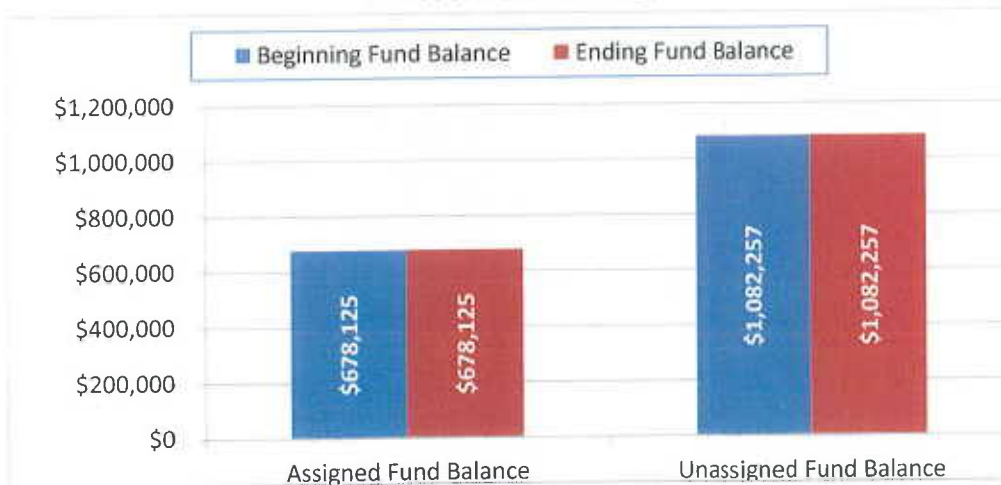
REVENUE BY TYPE



EXPENDITURES BY CATEGORY GROUP



FUND BALANCE



**Pinellas Suncoast Fire & Rescue District
Capital Expenditure Plan**

Fiscal Year Ending 2017 Through 2026

| Reference / Description | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|------------|--------------------|------------------|-----------------|------------|-----------------|------------------|-----------------|------------------|--------------------|
| Rolling Stock: | | | | | | | | | | |
| E-26 Stn. 26 Engine | \$0 | \$550,000 | | | | | | | \$600,000 | |
| M-27 Marine Rescue Boat | | \$50,000 | | | | | | | | \$1,750,000 |
| T-28 2002 Pierce Dash 75' Aerial Ladder | | \$1,500,000 | | | | | | | | |
| E-27 2010 Pierce Arrow XT PUC Pumper | | | \$550,000 | | | | | | | |
| DC-27 2013 Ford F250 - District Chief | | | | \$65,000 | | | | | | |
| SR-27 2013 Gator ATV - Beach Rescue | | | | | | \$20,625 | | | | |
| PS-401 2013 Ford F150 - Fire Inspector | | | | | | | \$24,350 | | | |
| PS-402 2013 Ford F150 - Fire Inspector | | | | | | | \$24,350 | | | |
| PS-900 2013 Ford F250 - Mechanic | | | | | | | \$29,038 | | | |
| PS-901 2013 Ford F150 - Maintenance | | | | | | | \$26,000 | | | |
| PS-Staff 2014 Ford Explorer - Shift Pool | | | | | | | | \$25,000 | | |
| PS-600 2014 Ford F150 - Assistant Chief EMS | | | | | | | | \$29,000 | | |
| PS-100 2015 Ford Explorer - Fire Chief | | | | | | | | | \$33,101 | |
| PS-500 2015 Ford Explorer - Staff Pool | | | | | | | | | \$33,101 | |
| Total Rolling Stock | \$0 | \$2,100,000 | \$550,000 | \$65,000 | \$0 | \$20,625 | \$103,738 | \$54,000 | \$666,202 | \$1,750,000 |

Equipment

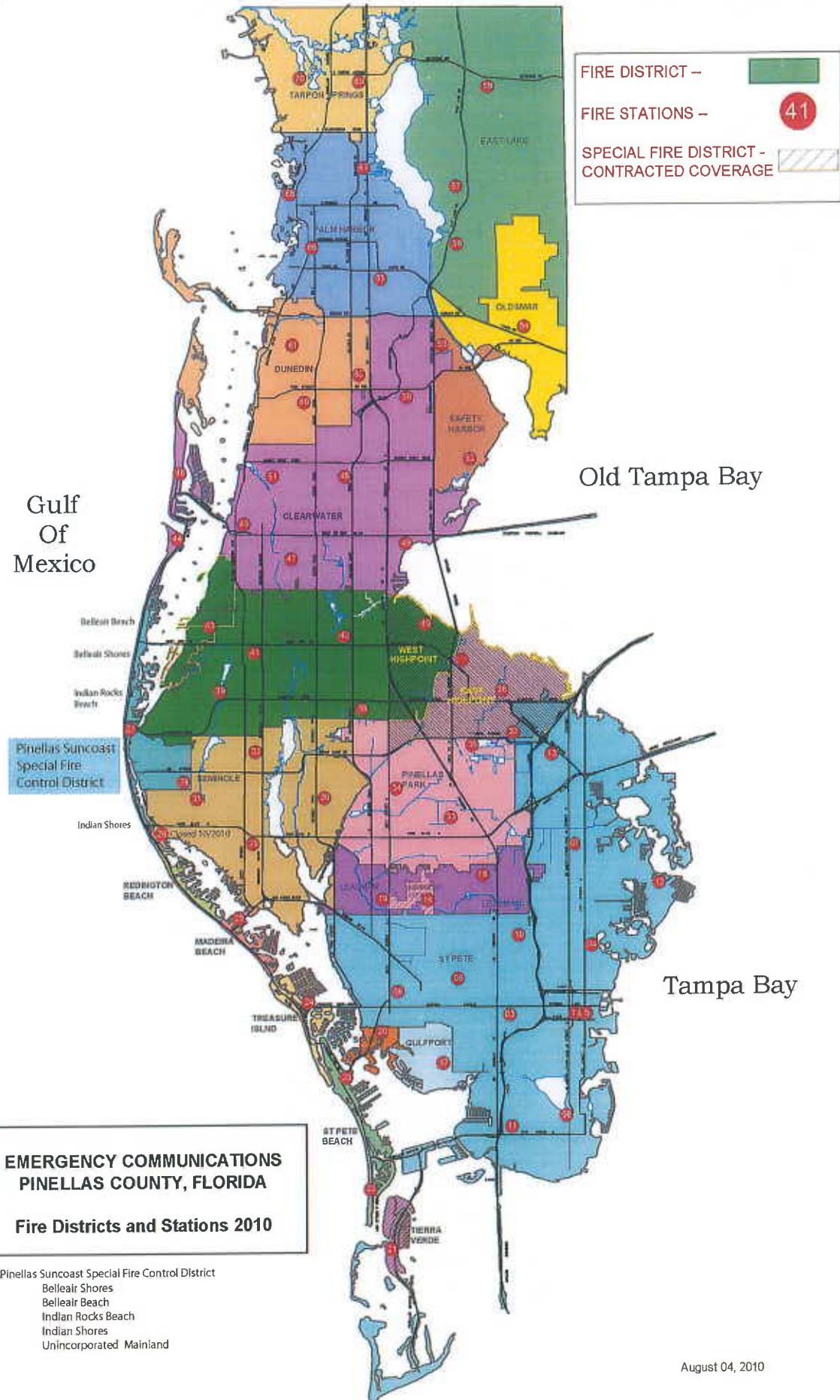
| | | | | | | | | | | |
|---|------------|-----------------|------------------|-----------------|------------|------------|------------|------------|------------|------------|
| Hurst. Jaws of Life | | \$35,000 | | | | | | | | |
| SCBA: 35 harnesses & 70 airpacks per NFPA | | | \$250,000 | | | | | | | |
| TICs: 2 thermal imagers | | | | \$14,000 | | | | | | |
| Bunker Gear: 30 replacement sets per NFPA | | | | \$60,000 | | | | | | |
| Total Equipment | \$0 | \$35,000 | \$250,000 | \$74,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Fire Stations:

| | | | | | | | | | | |
|------------------------|------------|--------------------|--------------------|--------------------|------------|------------|------------|------------|------------|------------|
| Station 26 | | \$1,750,000 | | | | | | | | |
| Station 27 | | | | \$1,750,000 | | | | | | |
| Station 28 | | | \$3,250,000 | | | | | | | |
| Total Equipment | \$0 | \$1,750,000 | \$3,250,000 | \$1,750,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Total Capital Plan \$12,418,565

District Map:



August 04, 2010